

EXHIBIT 32

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

HYUNHUY NAM,

Plaintiff,

v.

PERMANENT MISSION OF THE REPUBLIC OF
KOREA TO THE UNITED NATIONS, HYUN CHO,
JINHO JO, and DAEYONG CHUNG,

Defendants.

Case No.: 1:21-cv-06165-AJN

**DECLARATION OF BYUNGSEOK YOO
IN SUPPORT OF DEFENDANTS' MOTION
TO DISMISS AND FOR SANCTIONS**

Byungseok Yoo, of full age, hereby respectfully makes the following declaration pursuant to 28 U.S.C. § 1746(1):

1. The undersigned is the duly appointed Head of Administration of the Permanent Mission of the Republic of Korea to the United Nations (the "Mission") in New York City.

2. This Declaration is made upon personal knowledge, official files and records of the Mission, and information and belief, in support of the within motion to dismiss and for sanctions made on behalf of the defendant Mission and three of its diplomats: Hyun Cho, Jinho Jo, and Daeyong Chung (collectively "Defendants").

3. All administrative employees of the Mission, including Nam and the undersigned, operate under guidelines established for overseas consular and diplomatic personnel by the Republic of Korea ("ROK" or "South Korea"), by its Ministry of Foreign Affairs (the "Ministry").

4. All matters including compensation, benefits, amount of severance, and termination (retirement), without limitation, of administrative employees of the Mission are subject to these guidelines.

5. No one at the Mission, regardless of rank, has authority or discretion to vary any of the provisions of the guidelines established by South Korea for its administrative employees.

6. The ROK Government regards the guidelines to be internal, diplomatic material that cannot be disclosed to the public. However, it is recognized that certain provisions are relevant to this litigation and Defendants' motion, so limited disclosure by the undersigned has been authorized by the ROK Government for this purpose.

7. The official guidelines are written in the Korean language. For the Court's consideration, the Mission respectfully presents below an approved, English translation of relevant portions of the guidelines by the Ministry for ROK's overseas missions generally:

The guidelines for the operation of administrative employees at overseas Missions, stipulated by the Ministry of Foreign Affairs, are as follows:

Article 10 (Employment contract)

(1) The Mission shall conclude an employment contract in writing with the person whose employment has been confirmed, in accordance with Appendix No.1 document, and deliver a copy of the contract to the administrative staff.

Article 58 (Resignation)

(1) If an administrative employee falls under any of the following, resignation shall be processed:

1. If they submit a resignation letter and wish to resign
2. In case of death
3. If they have reached the retirement age
4. If the employment contract duration expires
5. If their dismissal is determined

Article 62 (Retirement age)

(1) The retirement age is 60.

Article 64 (Severance pay)

(1) If an administrative employee who has worked for more than 1 year

resigns, the Mission shall pay an average wage of 30 days for one year of continuous service as the severance pay.

*The calculation of severance pay:

Severance pay =
{ [(base pay for three months before resignation + discretionary bonus for the past 1 year) / (number of days worked in the 3 months before resignation)] x 30 } X (total days of work / 365)

8. With regard to the Mission specifically, the Ministry established the following regulations:

The guidelines for the operation of administrative employees at the U.N. Mission, stipulated by the Ministry of Foreign Affairs, are as follows:

Article 3 (Employment contract)

(1) The recruitment of an administrative employee is completed when the administrative employee, under the mutual agreement with the head of the Mission, signs the employment contract, as specified in Attachment No.1 document.

(2) The duration of the employment contract shall be one year from the date of signing the contract, and, if it is deemed necessary to continue working, the contract may be extended on a yearly basis.

Article 6 (Remuneration)

G (ㄱ). Severance pay

(1) If a Korean administrative employee who has worked for more than 1 year resigns, the Mission shall pay an average wage of 30 days for one year of continuous service as the severance pay.

A (ㄷ). Calculation of severance pay

{ [(base pay for three months before resignation + discretionary bonus for the past 1 year) / (number of days worked in the 3 months before resignation)] x 30 } X (total days of work / 365)

Article 7 (Resignation)

(1) If an administrative employee falls under any of the following, resignation shall be processed:

1. If they submit a resignation letter and wish to resign
2. In case of death
3. If they have reached the retirement age
4. If the employment contract duration expires
5. If their dismissal is determined

Article 8 (Retirement age)

(1) The retirement age is 60.

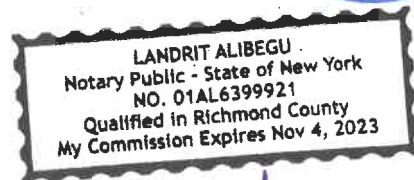
9. All such guidelines are assiduously observed by the Mission, including in the case of Mr. Nam during the term of his employment.

10. The Mission is not required to issue employees an IRS form W-2 Wage and Tax Statement because the Mission is “exempt from paying Federal, state and local tax.” *See* Letter from Office of Foreign Missions, U.S. Dept. of State, dated June 12, 2002 (citing Foreign Missions Act, 22 U.S.C. § 4301), a true copy of which is annexed hereto as **Exhibit “1”**.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and accurate.

Executed on: 25 August 2021

BYUNGSEOK YOO



Handwritten signature and date: 8/25/21

EXHIBIT 1



United States Department of State

Office of Foreign Missions
New York Regional Office

June 12, 2002

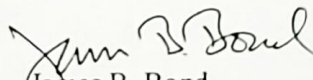
To Whom It May Concern:

In 1982, the United States Congress passed the Foreign Missions Act (22 USC 4301) under which foreign missions, diplomats, and certain other categories of persons, living or traveling in the United States on official business for their government, are granted and exemption from the payment of all State and local restaurant, sales, lodging and similar use taxes.

The Permanent Mission of the Republic of Korea to the United Nations is such a foreign mission and, as such, is exempt from Federal, state and local tax.

If you have any questions, please feel free to call me at 212-826-4500.

Sincerely,


James B. Bond
Regional Director